

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 09/17/2010.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER_____
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Grant Deed		05/15/1975	06/02/1975, Placer County Recorder	Maurice Eugene Rugroden P.O. Box 1418 Los Gatos, CA 95031	02/11/2010
Grant Deed		05/15/1975	06/02/1975, Placer County Recorder	James Edwin Rugroden 620 Garcia Ave. Ste. E Pittsburg, CA 94565	02/11/2010
Unpaid Property Taxes	\$16,835.76	N/A	N/A	Placer County Tax Collector 2954 Richardson Drive Auburn, CA 95603	08/25/2010
State Tax Lien	\$19,201.50	08/25/2000	04/21/2005, Placer County Recorder	State of California Franchise Tax Board Special Procedures Section P.O. Box 2952 Sacramento, CA 95812	08/30/2010
Federal Tax Lien	\$694,707.49	08/13/2001	09/02/2004, Placer County Recorder	Internal Revenue Service 100 Smith Ranch Road Suite 120 San Rafael, CA 94903	09/14/2010
State Tax Lien	\$429,476.40	03/29/2002, 10/27/2002, 05/31/2003	04/21/2005, Placer County Recorder	State of California Franchise Tax Board Special Procedures Section P.O. Box 2952 Sacramento, CA 95812	08/30/2010

Name	Hallie Lipscomb	Signature	Date 09/14/2010
Title	Property Appraisal Liquidation Spec		